

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA

**Consent
Order of Restitution**

v.

JOSE GARCIA,

S2 24 Cr. 23 (DEH)

Upon the application of the United States of America, by its attorney, Jay Clayton, United States Attorney for the Southern District of New York, Timothy V. Capozzi and Michael D. Neff, Assistant United States Attorneys, and Jorge Almonte, Special Assistant United States Attorney, of counsel; the presentence investigation report; the defendant's convictions on Count One and Two of the S2 Information; and all other proceedings in this case, it is hereby ORDERED that:

1. Amount of Restitution

JOSE GARCIA, the defendant, shall pay restitution in the total amount of **\$7,007,055**. This is the sum of his separate restitution obligations as to Count One and Count Two. Specifically, on Count One, GARCIA shall pay restitution of **\$4,890,450**, pursuant to 18 U.S.C. §§ 3663A and 3664, to the victims of the offense charged in Count One. And on Count Two, GARCIA shall pay restitution of **\$2,116,605**, pursuant to 18 U.S.C. §§ 3663, 3663A, and 3664, including 18 U.S.C. §§ 3663(a)(3) and 3663A(a)(3), to the victim of the offense charged in Count Two—*i.e.*, the Internal Revenue Service ("IRS"). The names, addresses, and specific amounts owed to each victim are set forth in the Schedule of Victims, attached hereto as Schedule A. Upon advice by the United States Attorney's Office of a change of address of a victim, the Clerk of Court is authorized to send payments to the new address without further order of this Court.

A. Joint and Several Liability

The defendant's obligation to pay \$4,890,450 to the victims of the offense charged in Count One will be joint and several with the following defendant if he is convicted for his involvement in the same criminal scheme in the following case: MARK ANGAROLA, 24 Cr. 23 (DEH). The defendant's liability to pay restitution shall continue unabated until either the defendant has paid the full amount of restitution ordered herein, or every victim in Schedule A has recovered the total amount of each loss from the restitution paid by the defendant and all co-defendants ordered to pay the same victims.

The defendant's obligation to pay \$2,116,605 in restitution to the Internal Revenue Service is not joint and several with other defendants or with others not named herein.

B. Apportionment Among Victims

Pursuant to 18 U.S.C. § 3664(i), all nonfederal victims must be paid before the United States is paid. Restitution shall be paid to the victims identified in the Schedule of Victims, attached hereto as Schedule A, on a pro rata basis, whereby each payment shall be distributed proportionally to each victim based upon the amount of loss for each victim, as set forth more fully in Schedule A.

2. Schedule of Payments

Pursuant to 18 U.S.C. § 3664(f)(2) (incorporating § 3572), in consideration of the financial resources and other assets of the defendant, including whether any of these assets are jointly controlled; projected earnings and other income of the defendant; and any financial obligations of the defendant; including obligations to dependents, the defendant shall pay restitution in the manner and according to the schedule that follows: The total amount of restitution is due immediately; however, in the interest of justice, restitution will be payable in installments pursuant

to 18 U.S.C. § 3572(d)(1) and (2). The defendant will commence monthly installment payments of at least 10 percent of the defendant's gross income, payable on the first of each month, except that while the defendant serves a term of imprisonment, the required installment payments may be made through the Bureau of Prisons' (BOP) Inmate Financial Responsibility Program (IFRP), subject to 18 U.S.C. § 3664(n).

This schedule is without prejudice to the Government taking enforcement actions, pursuant to 18 U.S.C. §§ 3613 and 3664(m)(1)(A), to the extent warranted.

3. Payment Instructions

The defendant shall make restitution payments by certified check, money order, or online. Instructions for online criminal debt payments are available on the Clerk of Court's website at <https://nysd.uscourts.gov/payment-information#PaymentofCriminalDebt>. Checks and money orders shall be made payable to the "SDNY Clerk of Court" and mailed or delivered to: United States Courthouse, 500 Pearl Street, New York, New York 10007 - Attention: Cashier, as required by 18 U.S.C. § 3611. The defendant shall write his name and the docket number of this case on each check or money order.

Because this Order calls for restitution payments to the IRS, the Clerk's Office shall forward all restitution payments to the IRS to the below address within 30 days of receiving said payments from the defendant:

IRS - RACS
Attn: Mail Stop 6261, Restitution
333 W. Pershing Ave.
Kansas City, MO 64108

4. Change in Circumstances

The defendant shall notify, within 30 days, the Clerk of Court, the United States Probation Office (during any period of probation or supervised release), and the United States Attorney's

Office, 86 Chambers Street, 3rd Floor, New York, New York 10007 (Attn: Financial Litigation Program) of (1) any change of the defendant's name, residence, or mailing address or (2) any material change in the defendant's financial resources that affects the defendant's ability to pay restitution in accordance with 18 U.S.C. § 3664(k).

5. Term of Liability

The defendant's liability to pay restitution shall terminate on the date that is the later of 20 years from the entry of judgment or 20 years after the defendant's release from imprisonment, as provided in 18 U.S.C. § 3613(b). Subject to the time limitations in the preceding sentence, in the event of the death of the defendant, the defendant's estate will be held responsible for any unpaid balance of the restitution amount, and any lien filed pursuant to 18 U.S.C. § 3613(c) shall continue until the estate receives a written release of that liability.

6. Sealing

Consistent with 18 U.S.C. §§3771(a)(8) & 3664(d)(4) and Federal Rule of Criminal Procedure 49.1, to protect the privacy interests of victim(s), the Schedule of Victims, attached hereto as Schedule A, shall be filed under seal, except that copies may be retained and used by or

disclosed to the listed victims, the Government, the investigating agency, the Clerk's Office, and the Probation Office, as needed to effect and enforce this Order, without further order of this Court.

AGREED AND CONSENTED TO:

JAY CLAYTON
*United States Attorney for the
Southern District of New York*

By: /s/
Timothy V. Capozzi/Michael D. Neff
26 Federal Plaza
New York, NY 10278
Tel.: (212) 637-2404/2107

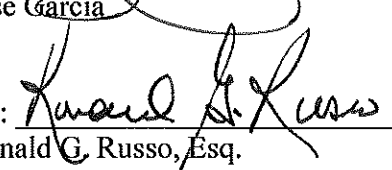
5/20/2025
DATE

Jorge Almonte
Special Assistant United States Attorney

JOSE GARCIA

By: 
Jose Garcia


5/28/25
DATE

By: 
Ronald G. Russo, Esq.
Schlam Stone & Dolan LLP
26 Broadway, 19th Floor
New York, New York 10004

5/28/25
DATE

David Wikstrom, Esq.
305 Broadway, Suite 602
New York, NY 10013

SO ORDERED:

 
THE HONORABLE DALE E. HO
UNITED STATES DISTRICT JUDGE
SOUTHERN DISTRICT OF NEW YORK

5/28/25
DATE